

DAILY HERALD.

MONDAY MORNING, DECEMBER 11.

The Resolution of Hon. George N. Brown.

The joint resolution of the Senator from Wells, in this paper, will attract attention and command approbation. It favors the repeal of the law exempting United States bonds from taxation. These bonds are held by the capitalists because the poor are not able to hold them. If a poor man possesses one he is, in nine cases out of ten, compelled to sell it to the capitalist on the best terms he can make, to secure means to buy bread for his children.

The fact is, the case is as it is, Mr. CONFEDERATE, Col. DUNN, and others, so well demonstrated in the House of Representatives, that about one-fifth of all our property is held by capitalists, drawing six per cent interest, and payable in gold, except from taxation, whereby the whole sum of taxes is thrown upon the remaining four-fifths of our property, the rate on that being increased sufficiently to extort the fifth which the rich are exempted from paying. The preamble to the resolution announces principles fundamental to a Republican Government. They accord also with established principles of political economy. The first of the four maxims as to taxation, laid down by ADAM SMITH the Bacon of political economy, in his *Wealth of Nations*, is that: "The subjects of every State ought to contribute towards the support of the Government as nearly as possible in proportion to their respective abilities; that is, in proportion to the revenue which they respectively enjoy under the protection of the State."

We know that the agitation of this subject is imminent to the capitalists; that, if not, of course, that if they could help it, the bonds exempt from taxation it would be a very convenient thing for them, and so it certainly would be; but they cannot do it; and it is for their interest that they should consent to the taxation of the bonds, as the choice against utter repudiation. The people have been taught, in the last four years, that necessity and justice are above compact and laws; that they are above the form, not only of institutional, but, also, of Constitutional Governments. Taxation has caused as much disturbance in Governments as any one thing, perhaps more. And as our taxes grow, as they will, year by year, more oppressive, we shall begin to hear again the faltering ditties:

"Taxation is a bitter pill,
Sing out as you will."

Amt:
"When Adam delved and Eve span,
Who was then a gentleman?"

The rebellion of WAT TYLER in England was caused by oppressive taxation. Its immediate provocation was the act of a tax collector, attempting, by indorsement, to ascertain whether the daughter of a blacksmith was over fourteen years old, and thus taxable.

Oppression was the cause of the rupture of the Jewish kingdom. SOLOMON was a great king, but he was as bad as some modern rulers, and his government was expensive, and, hence, the taxes heavy. On his death, REHOBOTH succeeded to the throne, and the people assembled and inquired of him if he would relieve them of their oppressive burdens; he roughly answered that he would not, but that his little finger should be thicker than his father's joints. He refused any guarantee, any compromise; the people rebelled, the king sent them ADORAH, "who was over the tribute"; the people slew him; the ten tribes seceded, set up a new confederacy—under JEHOBOAM, and, when the legal king proposed to reduce the ten tribes by war, God Almighty appeared and expressly foretold, in his judgment of the ten tribes, that they would be destroyed, and that our modern dervishes and blasphemers, the *atheists* *atheists*, were two parts of a common system, that they might make war upon human persons, but should not fight and die each other. See 1 Kings, chap. 4, v. 7; JOSUETH AND MILLET'S History of the Jews.

In France the nobility were exempt from taxation, but the army was filled from that class, and they attempted to justify their special and most valuable privilege on this ground; but the people could not see it, and still continue resented; and, says SIR WALTER SCOTT, it was "impossible that they should long continue satisfied with the feudal dogma which exempted the noblesse from taxes because they served the nation with their sword, and the clergy because they propitiated Heaven in its favor with their masses." We all know the sequel. The privileged classes, by refusing to pay what was due, and still continue to do so, and, if the people think it, by aught else, than that such guilt is upon us, it is morally wrong to denounce the Constitution as a league with hell, and refuse to obey it? Was it, Republicans?

Our Position Was:
Live up to the Constitution ourselves, do justice to the South, and avoid war; but, when the Republicans of the North had broken the Constitution, and provoked the South into war, we were making it successful, as it was the only means of A Union that could not be used to be used to the South. Then came our position, and, if the Republicans think it, by implication, imputes moral guilt to the North, as well as legal guilt to the South, so be it. We think such guilt is upon us. Was it morally wrong to denounce the Constitution as a league with hell, and refuse to obey it? Was it, Republicans?

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A Bad Feature of the Times.
A few persons have become very rich, very extravagant, and are set others, therefore the social equals, perhaps superiors of this shadow aristocracy, and who have not been lucky enough to get Government contracts or positions of great profit, and have been too honest to rob the Treasury, still find unwilling to fall behind the snobs in display, and, to keep up with them, spend all they make, or earn, and more too. Yes, it is a fact that many persons, especially young people who have acquired a taste for display and amusements, now spend all and even more than their means. This is a sad mistake. They must have the independence, the moral courage to cease this habit, and act economically and prudently, or in a few months, when times become harder and business becomes dull, and situations may be had under entirely.

Soldiers' Relief Fund.
A soldier's relief fund was raised, as Saturday to obtain for them their payment out of the soldiers' relief fund, under the act of March 4, 1862. We called on Mr. Langsdorff, who has charge of these matters in this country, and who is a courteous, obliging gentleman, and he informed us that the relief fund, raised by a tax of thirty cents, after the Governor drew out his one hundred thousand dollars for summen, &c., what sum has Indiana? the tax only paid two dollars to the soldier, and sixty cents for the children, instead of eight and four, as were promised, and that one year soldiers, who were not disabled, and had received a bounty, were not entitled to anything out of the relief fund, nor were their families. The soldier and his wife went home penniless. We publish this merely as information of importance to the soldiers, touching their right to, and claims for pay.

The Law for Taxing Railroads.
The law on this subject is extremely defective, and needs revision. Indeed, hardly any one is able to say what the law is, or how it can be executed. Tax laws ought to be plain, clear, explicit. We have had no law, and the legislature, in its wisdom, has not made any different at all. This is well. We should be glad to see a magazine, specially devoted to giving information of the South, widely circumscribed.

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Colonel Holloway.
On the 1st inst. we find one-half of discovery against this gentleman, who has not been answered. The Senator, last week, for the first time—the *True Carolinian*, of Richmond, the Colonel's trial date, Nov. 2d, in which the editor, after receiving the news of the Colonel's leaving Richmond without much worldly goods, proceeds:

Since that time you have become one of the principal proprietors of the *Journal* established, cost us some \$60,000, and are flourishing highly. This is the result of your property. But this question, Colonel, is how did this all come? How has this change in fact, to be plain, did the most? Where, in between you and us, Colonel, a good reason, if there might be a reason, if they were any difference at all. This is well. We should be glad to see a magazine, specially devoted to giving information of the South, widely circumscribed.

Keeping of Rich Presents.
What the people say is, that the practice of the public offices is rich presents. Do they sustain business in this view that officers receiving them should be dismissed? or do they hold, with another Executive, that it is all right to take them? In these days of general demoralization and corruption under Republinc rule, especially, what do the people think of the present receiving custom?

Hon. Jason H. Brown's Speech.

The speech of the Honorable Representative from Jackson county appears in our paper of to-day. It is characterized by the ability which distinguishes all the efforts of that young gentleman; and, as to the objections urged in the speech, against Mr. Brabant's bill, they may be and probably are valid, but of this we are not prepared to speak definitely because we have not seen the bill and been able to compare its provisions so that we could judge of the parts of the bill in connection with the whole.

Our purpose in what we now say is to put in our interest, at once, to the opening paragraph of Mr. Brown's speech. He says, if we understand him aright, that the special session, called to adjust the public debt, that it ought to be adjourned if that fails due, that is, the two and a half per cent bonds next month. We have had the agreement before Mr. Hudson, and others interested in the bonds mentioned, have reflected on it, and have answered it in former numbers. We inquire how it is known that the special session was called to adjust the public debt? The Governor has not said so; but if the Executive did call the session for that purpose, is it meant to be said that the Legislature is so thoroughly the slave of the Executive that it is, therefore, bound to adjust the debt? It is Mr. Brabant's bill is opposed, as far as we know, it ought to be, let the opposition rest on the merits of the case, and not be made with a view to defeating it, in order to make way for another bill to saddle still more burdensome taxation on people.

In a humble opinion the proposition that the two and a half per cent bonds are not due next month is as plain a one as was ever submitted to the judgment of man; and is as clearly demonstrated in the Executive Message as any document can reach to demonstration. The written contract speaks for itself and merges all other understandings in itself. Talk about adjusting the state debt. *The contract creating it makes the adjustment*. The bonds are payable when the State, without imposing too severe a burden of taxation on the people of the State, can pay them. And this is with reference to all contingencies that might happen, in the meantime, to the State. It is as if the parties had, in a like manner, agreed to the taxation of the bonds, as the choice against utter repudiation. The people have been taught, in the last four years, that necessity and justice are above compact and laws; that they are above the form, not only of institutional, but, also, of Constitutional Governments. Taxation has caused as much disturbance in Governments as any one thing, perhaps more. And as our taxes grow, as they will, year by year, more oppressive, we shall begin to hear again the faltering ditties:

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How Easy to Forget to be Just.

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